
HOUSE BILL No. 1511

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3-2-20.

Synopsis: Volunteer services income tax deduction. Provides, beginning in 2006, an adjusted gross income tax deduction for an individual who provides certain volunteer services to a political subdivision. Limits the deduction to the lesser of: (1) the number of volunteer service hours multiplied by the minimum wage; or (2) \$3,000. Requires an individual who claims the deduction to maintain records substantiating the deduction for at least three years.

Effective: July 1, 2005.

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January 18, 2005, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 114th General Assembly (2005)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2004 Regular Session of the General Assembly.

HOUSE BILL No. 1511

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-3-2-20 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2005]: **Sec. 20. (a) For purposes of this section, "emergency**
4 **medical technician" refers to either or both of the following:**

5 (1) An emergency medical technician-basic advanced (as
6 defined in IC 16-18-2-112.5).

7 (2) An emergency medical technician-intermediate (as defined
8 in IC 16-18-2-112.7).

9 (b) For purposes of this section, "political subdivision" has the
10 meaning set forth in IC 36-1-2-13.

11 (c) For purposes of this section, "volunteer" means a taxpayer
12 who is:

13 (1) an emergency medical technician; or

14 (2) a volunteer firefighter.

15 (d) For purposes of this section, "volunteer firefighter" has the
16 meaning set forth in IC 36-8-12-2.

17 (e) For purposes of this section, "volunteer service hour" means



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an hour of service:

- (1) that a volunteer provides to a political subdivision;
- (2) that is directly related to the volunteer's trade or profession; and
- (3) for which the volunteer receives no compensation.

(f) An individual taxpayer who provides one (1) or more volunteer service hours in a taxable year is entitled to a deduction from the taxpayer's adjusted gross income in an amount determined under subsection (g).

(g) The amount of a deduction under subsection (f) equals the lesser of the following:

(1) The product of:

- (A) the number of volunteer service hours, rounded to the nearest quarter hour, documented by the taxpayer under subsection (h) of this chapter; multiplied by
- (B) the applicable minimum wage under IC 22-2-2-4.

(2) Three thousand dollars (\$3,000).

(h) A taxpayer who claims a deduction under this section shall submit to the department proof of all information that the department determines is necessary to calculate the deduction, including the following:

- (1) The total number of volunteer service hours provided by the taxpayer during the taxable year.
- (2) The name and mailing address of each political subdivision to which the taxpayer provided volunteer service hours.
- (3) The number of volunteer service hours provided by the taxpayer to each political subdivision.

The department shall determine the method by which and the length for which the taxpayer must maintain the documentation. However, a taxpayer shall maintain the documentation for at least three (3) taxable years after the taxable year in which the taxpayers claims the deduction.

SECTION 2. [EFFECTIVE JULY 1, 2005] IC 6-3-2-20, as added by this act, applies to taxable years beginning after December 31, 2005.

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